

## Sample Reconciliation Worksheets

The sample reconciliation worksheets correspond with those worksheets discussed in the exhibits. The worksheets are compatible with the FBWT reconciliation procedures. They assist with the reconciliation efforts specified below. Federal agencies may use their discretion to develop new worksheets or modify the sample worksheets to better accommodate their organization. In addition, agencies should save these worksheets and make them available to inspectors general (IGs) and GAO auditors during audits.

- **Worksheet 1A:** GWA Account Statement and USSGL Reconciliation
- **Worksheet 1B:**
  - Part 1: Proposed Adjustment To Resolve the Statement of Differences for Disbursements
  - Part 2: Statement of Differences for Disbursements Reconciliation
- **Worksheet 1C:**
  - Part 1: Proposed Adjustment To Resolve the Statement of Differences for Deposits
  - Part 2: Statement of Differences for Deposit Reconciliation

Each worksheet requires unique information. The data required to complete the worksheets is summarized following each reconciliation worksheet. The reconciliation procedures also specify what information should be reported in each field within the worksheets.

**The sample worksheets also have recorded data. The sample data shows how to complete the worksheets. The corresponding exhibit and step number for which the data is applicable is shown on the worksheets as (Exhibit #CStep#).**

**Worksheet 1A:  
GWA Account Statement and USSGL Reconciliation**

**Explanation:**

- “Month Reported” is the accounting month (mm/yy) the transaction is reported on the SOTs/SOAs and the USSGL. Each line item should compare data for the same accounting month.
- “Document No.” reports the source document numbers of reconciling items that increase or decrease the original balances reported.
- “Month Cleared” represents the accounting month (mm/yy) that the discrepancy was adjusted.
- “Account Statement” captures the monthly amount disclosed on the report.
- “General Ledger” should capture the amount reported.
- “Net Difference” is the GWA Account Statement (column D) amount less the amount reported in the USSGL (column E).
- “Cumulative Difference” is the previous cumulative difference amount plus the current row’s net difference amount.

**Worksheet 1A:  
Agency Name: GWA Account Statement and USSGL Reconciliation**

From 00/00 through 00/00

**Fund Account Symbol**

(A) Month Reported	(B) Document No.	(C) Month Cleared	(D) Account Statement	(E) General Ledger	(F) Net Difference	(G) Cumulative Difference
	<b>Bal. Forward 10/1/98</b>					
10/98	326541	12/98	(E1A-2) \$8,000.00 (E1B-2) 30.00	(E1A -3)\$6,000.00	\$ 2,000.00 30.00	\$ 2,000.00 2,030.00
10/98	190008			(E1B-3) 470.19	( 470.19)	1,559.81
11/98	432R92			(E1B-4) (33.00)	33.00	1,592.81
12/98	326541		(E1B-5) (30.00)		(30.00)	1,562.81
01/99	WARR			(E1C-1) 1,000.00	(1,000.00)	562.81
02/99	1151X2		(E1C-2) (200.00)		(200.00)	362.81
03/99	USERF			(E1C-3) \$360.00	(360.00)	2.81
04/99	TSP		(E1C-4) \$526.51		(\$526.51)	\$529.32

**Worksheet 1B, Part 1:  
Proposed Adjustments To Resolve the  
Statement of Differences for Disbursements**

**Explanation:**

- “Accounting Month” is the month the activity is reported by Treasury or the reconciling agency.
- “Document” is the source document number of the reconciling item that will increase or decrease the total disbursements of the ALC for the audit month.
- “Increases” are transactions reported by Treasury that were not reported by the agency. Increases also may include an adjustment to a transaction initially recorded for the incorrect value.
- “Decreases” are transactions reported by the agency that were not reported by Treasury. Decreases also may include adjustments to transactions initially recorded for the incorrect value.
- “Explanation” is a brief narrative that discloses the cause of the discrepancy.

**Worksheet 1B, Part 1:  
Proposed Adjustments To Resolve the Statement of Differences for Disbursements**

**ALC Number**

	<b>Accounting Month</b>	<b>Document</b>	<b>Increases</b>	<b>Decreases</b>	<b>Explanation</b>
<b>1</b>	7/98	11468 32142 11986  (E3B-2)	\$2,200 900 <u>1,500</u> \$4,600		Agency did not report on FMS 224, FMS 1219/FMS 1220 or SF 1218/SF 1221.
<b>2</b>	7/98	118396  (E3B-3)		\$100	Treasury erroneously reported to another ALC.

## Explanation

### Worksheet 1B, Part 2: Statement of Differences for Disbursements Reconciliation

#### Explanation:

- “Treasury Doc #” is the source document number specified by Treasury on the agency confirmation report or monthly register of transactions, IPAC transactions. The document numbers reported in this field consist of those indicated on the Proposed Adjustment to Resolve SOD for Disbursements (Part 1). These are documents reported by Treasury that were not reported by the agency.
- “Treasury Amount” is the dollar value of documents reported by Treasury that were not reported by the agency.
- “Date Cleared” is the month and year the reconciling item is resolved.
- “Agency Ref #” is the source document number specified by the reconciling agency in its support documents for the FMS 224/FMS 1219 and SF 1218. In addition, this field consists of documents reported by the agency that were not reported by Treasury. These are usually items reported as decreases in the Disbursements Reconciliation (Part 1).
- “Agency Amount” is the dollar value of documents reported by the reconciling agency that were not reported by Treasury. These usually are amounts associated with documents that are decreased in the SOD for Disbursements Reconciliation (Part 1).
- “Account Statement 6652 difference” is the difference between what the agency reported on the FMS 224, FMS 1219, or SF 1218 and control totals maintained by Treasury.
- “Agency items” is the total of the “Agency amount” column.
- “Treasury items” is the total of the “Treasury amount” column.
- “Worksheet difference” is the net of the “Treasury amount” column and the “agency amount” column.
- “Unreconciled amount” represents any difference that still needs to be identified and reconciled to Treasury’s control total.

**Worksheet 1B, Part 2:  
Statement of Differences for Disbursements Reconciliation**

Month, Year  
ALC Number

TREASURY DOC #	TREASURY AMOUNT  Agency Unreported	DATE CLEARED	AGENCY REF #	AGENCY AMOUNT  Treasury Unreported	DATE CLEARED
(E3B-2) 11468	\$2,200	8/98			
(E3B-2) 32142	900	8/98			
(E3B-2) 11986	1,500	8/98			
			(E3B-3) 118396	\$100.00	8/98
TOTAL	\$4,600			\$100.00	
Agency reported on FMS 224, FMS 1219 or SF 1218				\$8,600	
<b>LESS:</b> Treasury unreported items				100	
<b>ADD:</b> Agency unreported items				4,600	
Treasury balance per FMS 6652 (agency control accounts maintained by Treasury)				\$13,100	

MONTH, YEAR SOD RECONCILIATION RECAP	
Account Statement 6652 difference	\$4,500
Agency items	(100)
Treasury items	4,600
Worksheet difference	4,500
Unreconciled amount	\$0

Prepared by: \_\_\_\_\_ Approved by: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**Worksheet 1C, Part 1:  
Proposed Adjustments To Resolve the  
Statement of Differences for Deposits**

**Explanation:**

- “Accounting Month” is the month the activity is reported by Treasury or the reconciling agency.
- “Document” is the source document number of the reconciling item that will increase or decrease the total deposits of the ALC for the audit month.
- “Increases” are transactions reported by Treasury that were not reported by the agency. Increases also may be adjustments to transactions initially recorded for the incorrect values.
- “Decreases” are transactions reported by the agency that were not reported by Treasury. Decreases also may include adjustments to transactions initially recorded for the incorrect values.
- “Explanation” is a brief narrative that discloses the cause of the discrepancy.

**Worksheet 1C, Part 1:  
Proposed Adjustments To Resolve the Statement of Differences for Deposits**

**ALC Number**

	<b>Accounting Month</b>	<b>Document</b>	<b>Increases</b>	<b>Decreases</b>	<b>Explanation</b>
1	7/98	635794 655410 656626 665134  (E3D-2)	\$1,000.00 223,118.14 221,115.22 <u>9,476.59</u> \$454,709.95		Agency did not report on the FMS 224.
2	7/98	664888  (E3D-3)		\$6,938.91	Agency erroneously reported on FMS 224.

**Worksheet 1C, Part 2:  
Statement of Differences for Deposits Reconciliation**

**Explanation:**

- “Treasury Doc #” is the source document number specified by Treasury on the Deposit Ticket/Debit Voucher Support Listing or CASHLINK II report. The document numbers reported in this field consist of those indicated on the Proposed Adjustment to Resolve SOD for Deposits (Part 1). These are documents reported by the banks to Treasury that were not reported by the agency.
- “Treasury Amount” is the dollar value of documents reported by the banks to Treasury that were not reported by the agency. These are usually amounts associated with documents that are increased in the SOD for Deposits Reconciliation (Part 1).
- “Date Cleared” is the month and year the reconciling item is resolved.
- “Agency Ref #” is the source document number specified by the reconciling agency in its supporting documents for the FMS 224/FMS 1219 and SF 1218. In addition, this field consists of documents reported by the agency that were not reported by the banks to Treasury. These are usually items reported as decreases in the SOD for Deposits Reconciliation (Part 1).
- “Agency Amount” is the dollar value of documents reported by the reconciling agency that were not reported by the banks to Treasury. These are usually amounts associated with documents that are decreased in the SOD for Deposits Reconciliation (Part 1).
- “FMS 6652 difference” is the difference between what the agency reported on the FMS 224, FMS 1219, or SF 1218 and Treasury control totals maintained by Treasury.
- “Agency items” is the total of the “Agency Amount” column.
- “Treasury items” is the total of the “Treasury Amount” column.
- “Worksheet difference” is the net of the “Treasury Amount” column and the “Agency Amount” column.
- “Unreconciled amount” represents any difference that still needs to be identified and reconciled to Treasury’s control total.

**Worksheet 1C, Part 2:  
Statement of Differences for Deposits Reconciliation**

Month, Year ALC Number					
TREASURY DOC #	TREASURY AMOUNT  Agency Unreported	DATE CLEARED	AGENCY REF #	AGENCY AMOUNT  Treasury Unreported	DATE CLEARED
(E3D-2) 637847	\$1,000.00	8/98			
(E3D-2) 655496	223,118.14	8/98			
(E3D-2) 643999	221,115.22	8/98			
(E3D-2) 632338	9,476.59	8/98			
			(E3D-3) 664888	\$(6,938.91)	8/98
TOTAL	\$454,709.95			\$6,938.91	
Agency reported on FMS 224, FMS 1219, SF 1218 per FMS 6652				\$8,519.71	
<b>LESS:</b> Treasury unreported items				6,938.91	
<b>ADD:</b> Agency unreported items				454,709.95	
Treasury balance per FMS 6652 (agency control accounts maintained by Treasury)				\$456,290.75	

MONTH, YEAR RECONCILIATION RECAP	
FMS 6652 difference	\$447,771.04
Agency items	(6,938.91)
Treasury items	454,709.95
Worksheet difference	447,771.04
Unreconciled amount	\$0

Prepared by: \_\_\_\_\_ Approved by: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_